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AMENDMENTS IN THE CLAIMS:

1. (Currently Amended) An audio and video recording and reproduction apparatus, comprising:
 - an input switching device for switching an input between a first input signal including a first audio and video signal which is input from a first input, a second input signal including a second audio and video signal which is input from a second input, and a third input signal including a third audio and video signal which is input from a third input, and for outputting one of the first input signal, the second input signal, and the third input signal; and
 - a recording device for recording the second input signal and the third input signal on the information recording medium as one recording unit when the input switching device switches the input from the second input signal to the third input signal, wherein the recording unit includes file management information comprising a size of the recorded information.
2. (Original) An audio and video recording and reproduction apparatus according to claim 1, wherein:
 - the first input includes a tuner input;
 - the second input includes a line input; and
 - the line input includes a first line input to which the second input signal is input and a second line input to which the third input signal is input.
3. (Original) An audio and video recording and reproduction apparatus according to claim 1, wherein the recording device performs: a first recording operation for recording one of the first input signal, the second input signal, and the third input signal; a recording pause operation for allowing the input switching device to switch the input between the first input signal, the second input signal and the third input signal; and a second recording operation performed after the input switching device switches

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the input between the first input signal, the second input signal and the third input signal.

4. (Original) An audio and video recording and reproduction apparatus according to claim 1, wherein the recording device records the third input signal and the second input signal, which are output from the input switching device, as one recording unit when the input switching device switches the input from the third input signal to the second input signal.

5. (Original) An audio and video recording and reproduction apparatus according to claim 1, wherein the recording device records the first input signal and the second input signal, which are output from the input switching device, as different recording units when the input switching device switches the input from the first input signal to the second input signal.

6. (Original) An audio and video recording and reproduction apparatus according to claim 1, wherein the recording device records the first input signal and the third input signal, which are output from the input switching device, as different recording units when the input switching device switches the input from the first input signal to the third input signal.

7. (Original) An audio and video recording and reproduction apparatus according to claim 1, wherein the recording device records the second input signal and the first input signal, which are output from the input switching device, as different recording units when the input switching device switches the input from the second input signal to the first input signal.

8. (Original) An audio and video recording and reproduction apparatus according to claim 1, wherein the recording device records the third input signal and the first input signal, which are output from the input switching device, as different recording

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units when the input switching device switches the input from the third input signal to the first input signal.

9. (Original) An audio and video recording and reproduction apparatus according to claim 2, wherein:

the first input signal includes a fourth input signal and a fifth input signal selected from a multiplexed information signal which is received by a tuner over a radio wave or a wired transmission path; and

the recording device records the fourth input signal and the fifth input signal, which are output from the input switching device, as different recording units when the input switching device switches the input from the fourth input signal to the fifth input signal.

10. (Original) An audio and video recording and reproduction apparatus according to claim 1, wherein the recording device converts the first audio and video signal, the second audio and video signal and the third audio and video signal to digital data, separates the digital data into a data file and management information regarding the data file in every recording unit, and records the data file and the management information on the information recording medium.

11. (Original) An audio and video recording and reproduction apparatus according to claim 10, further comprising a reproduction device for reproducing the data file by reading the data file from the information recording medium based on the management information recorded on the information recording medium.

12. (New) An audio and video recording and reproduction apparatus according to claim 1, wherein the file management information further comprises a start address and an end address of the recorded information.

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13. (New) An audio and video recording and reproduction apparatus according to claim 5, wherein the file management information comprises multiple size entries.

14. (New) An audio and video recording and reproduction apparatus according to claim 13, wherein the file management information further comprises multiple start addresses and end addresses of the recorded information.